

Research on Artificial Intelligence Technology Promoting the Transformation of Accounting Information Courses

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Abstract

With the development of big data, the era of AI is bound to come, and more and more repetitive and regular accounting operations will be completed by AI. Accounting talents of undergraduate colleges can temporarily occupy knowledge by improving theoretical knowledge. Accounting graduates of higher vocational colleges who emphasize practice and operation can be said to have wolves and tigers. How to develop a pure land suitable for their survival is the content of our future research, but it is not the ultimate goal of research. As a vocational education, how to train qualified personnel for this new type of accounting job is the ultimate goal of this research. This topic will be based on such research ideas to carry out research.

Keywords

Artificial Intelligence, Accounting Information, Robotic process automation.

1. Introduction

The new model of AI(artificial intelligence)+Finance makes ordinary grass-roots programmatic financial accounting work replaced by financial robots, however, AI can never replace the theoretical and ideological pressure of accounting, so the times require accountants to further study to reach the elementary and above accounting level (Pan HaoQiang, Mengbo Gao, 2018). Other scholars believe that in the face of financial robots, colleges and universities should appropriately increase the offering of finance, laws and regulations, economics, marketing and other related courses, broaden the knowledge of college students, encourage students to obtain more difficult certificates, also train students become a senior compound talent (Yifan Wu, 2018). Some teachers in higher vocational colleges consider that the basic accounting and accounting processing courses which financial robots can replace should be weakened, and the study of financial statement analysis and other courses suppose be increased (Xiuyun Zhang, 2017). In the Internet + era, higher vocational accounting information management has also emerged. They are discussing the transformation of talent training from traditional accounting type financial accounting talents to service management type management accounting talents (Caixia Zhao ,Pei Zhang, Wende Liu, 2017).

In summary, some scholars conceive that with the development and popularization of AI, it is necessary to strengthen the theoretical knowledge of accountants and master more complex business processing; some scholars believe that under the impact of AI, accountants should learn various knowledge of economics and management, strengthen the cultivation of comprehensive quality, and enhance self-comprehensive ability; some scholars believe that the learning of accounting theory knowledge should be weakened and the learning of data analysis courses should be strengthened; others believe that the accounting function should be changed and the accounting of financial accounting should be weakened functions, and strengthen the management functions of management accounting.

The students of higher vocational colleges have always had the characteristics of strong operation ability but weaker theoretical knowledge. Therefore, the students of higher

vocational colleges have always regarded hard work in enterprises and proficient operation skills as their competitive advantages. It is just that this advantage can be compared to other undergraduate colleges with strong theory and weaker practice, but they will be completely defeated by the combination of artificial intelligence and financial software. So where is the training direction of accounting professionals in higher vocational colleges? As mentioned above, can students improve their theoretical knowledge and master special and complex businesses that AI cannot master? From this perspective, we seem to be no more than students from other undergraduate colleges who are good at theory. So in which direction should the training of accounting talents in higher vocational colleges transform?

2. Research Content

2.1.—Accounting Information System Curriculum Goal Transformation

The accounting information system courses of higher vocational colleges have always been aimed at cultivating students' ability to operate ERP software, but this goal obviously cannot offset the impact of artificial intelligence and improve the competitiveness of accounting talents in higher vocational colleges. Therefore, the transformation of curriculum objectives is the first step in the transformation of curriculum teaching. To realize the teaching transformation of accounting informationization courses in higher vocational colleges, we must first carry out the teaching transformation of course objectives. This part mainly studies the transformation of accounting informationization courses in higher vocational colleges, and proposes course teaching objective of the accounting information system in a suitable environment for the combination of AI and Internet technology. In the artificial intelligence environment, financial robots + artificial intelligence + Internet technology will gradually be gradually applied in enterprises. Small companies start financial outsourcing, not only tax declarations and routine accounting processing may be handed over to the accounting agency center, but also the agency center. It uses financial robots + artificial intelligence + Internet technology for streamlined accounting processing. But not all business operations can be outsourced, and only the final accounting processing and tax declaration can be outsourced among the businesses involved in the entire ERP. However, the normal business process of the enterprise can never be outsourced. Outsourcing can only be continuously optimized. Therefore, the transformation direction of our accounting informationization course teaching objectives should be to weaken the content of accounting, adapt to the requirements of enterprise management standardization, standardization process, and process informationization, and to strengthen the introduction, design and optimization of enterprise business processes as the main objectives of the course. , That is, weak basic accounting and strong business process management.

2.2. Course Content Transformation of Accounting Information System

The traditional content of the higher vocational accounting information system course is the actual operation ability of 9 application modules in the ERP system, such as general ledger, fixed assets, receivable management, payable management, salary, procurement system, sales system, inventory management and inventory management. But these modules are distributed in various functional departments of the company. Students can learn about the relevant operations of each functional department through the learning of these contents. However, after the arrival of the financial robot and the business personnel operate the business process in the ERP system, the system will in most cases automatically generate financial data. From the perspective of the operation of the above nine systems, accounting personnel will become more and more useless which may make accountants face new problems and new positioning in the ERP system. This part explores the AI environment, using the RPA financial robot development based on Python language applications and the combination of application software and

enterprise ERP management, adding the application of financial robots to adapt to future students in the industry and different companies will face different needs to accomplish the transformation of accounting information system curriculum content in the AI environment.

Based on the above content, accounting personnel will be gradually weakened and the weakest, finally will be replaced during the entire business process of the enterprise. Therefore, the content of the accounting information system that was originally based on accounting operations is bound to be adjusted. On the other hand, the teaching content of the accounting information system is not only accounting, but also involves almost all the content of the various business departments of the entire enterprise. In the artificial intelligence environment, financial positions are affected to a certain extent, and each of the enterprise management functional departments and the entire enterprise information system will also be affected accordingly. Therefore, since the accounting information system course, the content of accounting will be gradually weakened, but to strengthen students' learning of all business processes of the enterprise, and further add the content of business process design and optimization.

2.2.1. Transformation of Teaching Content of Financial Accounting Module

The module involved in accounting is mainly the general ledger system. The general ledger system is a pure accounting module. Its main responsibility is to enter non-automatically generated vouchers and collect vouchers generated by various systems, which is the big market of all accounting vouchers, and use these voucher data to form various types of account book data, then send these data to relevant financial statements and analysis systems. It can be said that it is the bridge and tie for data exchange in the entire computerized accounting system.

However, due to technological updates, the system was the first to be affected and the fastest to be updated as well as replaced in the general ledger by the application of artificial intelligence's image mining capabilities in accounting and the application of big data analysis technology in data analysis. Therefore, the first module that needs to transform and adjust the course content is the general ledger system. Add the concept, function and basic content of the accounting sharing center, remove the voucher entry content and related accounting content in the original general ledger system.

In addition to the general ledger system, other accounting systems will also undergo a series of changes, such as the accounts receivable management module, payable management module, inventory accounting module and other financial modules will be merged into the financial sharing center, making the system level flatter. The data is more concentrated, which is more convenient for data analysis and processing. Therefore, in this era of change, our classroom teaching content will also undergo a series of changes. The original accounting content in each system will be reduced as much as possible, and the data analysis and processing content in the corporate financial sharing center will be supplemented.

2.2.2. Transformation of Teaching Content of Other Business Modules

As for the business modules outside the accounting module, it is still an indispensable basic module for enterprises. Therefore, this part of the content cannot be reduced, and for reasons of the enterprise value promotion and management upgrades, this part of the content is also necessary to further strengthen the students' concept of process management and control, that is, the needs of the job, the job process, and the process of work content is reflected in the enterprise's ERP system for unified management.

Purchasing, sales, warehouse and other modules, the function of each functional module and the relationship between each other must be introduced in detail, and different business processes adopted for different business types shall be the key content of the course. And on the basis of basic business processes, let students explore the design and improvement of special business processes, explore the connection between business operations and finance,

and consider the goal of maximizing corporate value from the starting point of business operations, and truly realize the combination of enterprise finance and business

Through the transformation of the above-mentioned teaching content, accounting students understand the impact of emerging technologies on the inherent fields of their majors, and at the same time, they will not be completely replaced by emerging technologies in the original inherent fields, and further expand the students' knowledge fields so that students can enter the enterprise. The various business departments of the company are expanding, combining the financial thinking and concept with the business operation of the enterprise, to better serve the operation of the enterprise, and to better realize the integration of the accounting profession.

2.3. Transformation of Teaching Methods of Accounting Information System

The traditional teaching methods of higher vocational accounting information system courses are mainly taught by teachers and operation demonstrations, supplemented by operation screens and explanations. Students perform a large number of repeated operations for the purpose of proficiently completing economic and business operations. After the financial robot is put into application, regular and standardized operations will be replaced, so that students no longer need to be proficient in specific business operations. How to determine a teaching method that adapts to the new form and implement AI's transformation of accounting information courses in higher vocational colleges is the research content of this part.

The transformation of the teaching method may be shifted from focusing on teacher lectures and operation demonstrations to a model in which teachers guide students to learn independently. This course can be supplemented by a large number of operation video screens and network resources, and use video screens and other related resources to replace teachers' operation demonstrations, freeing teachers from classroom explanations and making more effective use of classroom time to cater to the rapid development of AI and changes brought about by the Internet. There are two main tasks for teachers. One is to focus on explaining the main problems in the operation, and to explain individual problems individually; the other main task of the teacher is to set up corresponding open questions according to the needs of the course and guide student's aggressive thinking, appropriate exploration and explanation.

To sum up, as this round of technological changes promotes the earth-shaking changes in all walks of life, the course of accounting information systems is naturally not immune. This course mainly conducts transformation research from three aspects.

In terms of course objectives, the original operational objectives of serving accounting are transformed to the objectives of weak accounting and strong business process management; in terms of course content, the original operation of the nine basic financial and business modules will be recommended, and only the focus will be introduced the financial sharing center, three major business modules and business processes are the main content transformations; finally, in order to adapt to the new course objectives and course content, the teaching methods of the courses also need to be appropriately transformed.

Acknowledgements

Subject Source: Institute of education, Wenzhou Polytechnic;

Topic name: AI's research on the strategic transformation of accounting teaching in polytechnic--Research on the transformation of accounting informatization course Subject No. WZYGJzd 201804.

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